Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at http://about.jstor.org/participate-jstor/individuals/early-journal-content.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

parol evidence rule might prevent showing such a condition. It is true that there may be a contingent delivery of an instrument. *Burke* v. *Dulaney*, 153 U. S. 228. See 4 WIGMORE, EVIDENCE, § 2409. But it would be a great extension of this rule to say that a promise unconnected with delivery could be only conditionally operative. And it is clear that if the promise is operative, an oral condition of performance is invalid. *Burns & Smith Lumber Co.* v. *Doyle*, 71 Conn. 742, 43 Atl. 483; *Northern Trust Co.* v. *Hiltgen*, 62 Minn. 361, 64 N. W. 909.

CONSTITUTIONAL LAW — POWERS OF LEGISLATURE: TAXATION — TAXATION OF INCOME OF EMPLOYERS OF CHILD LABOR. — An act of Congress imposed an annual tax upon income derived from industrial units in which during the year children had been employed otherwise than according to a schedule of ages and hours incorporated in the act. The plaintiff in the first of the cases below sought to enjoin the collection of the tax. The plaintiff in the second case sued to recover a tax paid under protest. *Held*, for the plaintiffs in both actions. *George* v. *Bailey*, 274 Fed. 639 (W. D. N. C.); *Drexel Furniture Co.* v. *Bailey*, 276 Fed. 452 (W. D. N. C.).

For a discussion of the principles involved, see NOTES, *supra*, p. 859.

CONSTITUTIONAL LAW — POWERS OF STATE LEGISLATURE — EXPULSION OF FOREIGN CORPORATION WHICH RESORTS TO FEDERAL COURTS. — A statute of Arkansas requires the Secretary of State to revoke the license of any foreign corporation which brings suit against a citizen of the state in a federal court, or removes a suit brought by such a citizen to a federal court, and imposes a penalty for doing business after such revocation (1907 ACTS OF ARK. 744, § 1; 1921 STAT. OF ARK., §§ 1831, 1832). The plaintiff, a foreign corporation licensed in Arkansas and doing exclusively domestic business there, seeks to enjoin the revocation of its license under the above statute. *Held*, that the statute is unconstitutional and that the injunction be granted. *Terral, Sec'y*, v. *Burke Construction Co.*, U. S. Sup. Ct., Oct Term, 1921, No. 93.

State statutes forbidding resort by foreign corporations to the federal courts have uniformly been held unconstitutional. *Insurance Co.* v. *Morse*, 20 Wall. (U. S.) 445; *Harrison* v. *St. Louis, etc. R. R. Co.*, 232 U. S. 318. And in the case of foreign corporations engaged in interstate commerce, states have been restrained from revoking a license because the corporation did so resort. *Herndon* v. *Chicago, etc. Ry. Co.*, 218 U. S. 135; *Wisconsin* v. *Phila. & Reading Coal Co.*, 241 U. S. 329. But the states were not thus restrained when the business conducted was exclusively domestic. *Doyle* v. *Continental Ins. Co.*, 94 U. S. 535; *Security Mutual Life Ins. Co.* v. *Prewitt*, 202 U. S. 246. Abandoning this distinction, the court now explicitly overrules the latter cases. These, however, were not clearly wrong. A state may absolutely debar a foreign corporation not engaged in interstate commerce. *Hooper* v. *California*, 155 U. S. 648. *Cf. Internat. Textbook Co.* v. *Pigg*, 217 U. S. 91. See 19 HARV. L. REV. 291. And may subject it, when admitted, to special tax burdens and regulation. *So. Bldg. & Loan Ass'n* v. *Norman*, 98 Ky. 294, 32 S. W. 952. See 3 COOK, CORPORATIONS, 7 ed., §§ 696–700. A license, if granted, is doubtless a property right protected by the Fourteenth Amendment, yet its revocation because of the exercise of a right under the Federal Constitution is not necessarily a denial of due process. It is not plainly unreasonable for a state to require that a foreign corporation do business, if at all, on terms of absolute equality with those organized under, and fully amenable to domestic law. On the other hand, the policy against indirect state impairment of any constitutional right may, as the court now agrees, forbid a leveling process of the sort attempted by the Arkansas statute. See *Harrison* v. *St. Louis, etc. R.R. Co.*, *supra*, at 328. *Cf. Ex parte Young*, 209 U. S. 123.